

NOT FOR PUBLICATION

**UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT**

FILED

DEC 12 2005

**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

ROGER CAHILL,

Plaintiff - Appellant,

v.

UNITED STATES OF AMERICA,

Defendant - Appellee.

No. 04-17526

D.C. No. CV-03-02574-PHX-
SMM

MEMORANDUM^{*}

Appeal from the United States District Court
for the District of Arizona
Stephen M. McNamee, District Judge, Presiding

Submitted December 5, 2005^{**}

Before: GOODWIN, W. FLETCHER, and FISHER, Circuit Judges.

Roger Cahill appeals pro se the district court's order dismissing for lack of subject matter jurisdiction his action against the United States seeking judicial review of a tax liability determination.

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

The district court properly dismissed for lack of jurisdiction, because the Tax Court has exclusive jurisdiction over the underlying income tax liabilities. *See* 26 U.S.C. § 6330(d)(1); 26 CFR § 301.6330-1(f)(2)(Q-F3) (directing taxpayer to tax court when seeking judicial review of matters involving income taxes).

Cahill's contention that the district court had jurisdiction over his action because he challenged only procedural irregularities in his Collection Due Process hearing and not the underlying tax liabilities is unavailing.

AFFIRMED.